



Michigan Supreme Court

Finance Department

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TO: All Judges and Court Administrators
cc: Regional Administrators

FROM: Renate Anderson
Supreme Court Internal Audit Section

SUBJECT: Procedure to Use Following a Suspected Embezzlement

If you suspect embezzlement has occurred at your court, please remember to comply with the following procedure:

1. If you suspect embezzlement, or if irregularities appear in court financial records, the chief judge of the court should immediately contact the State Court Administrative Office regional administrator. The regional administrator will contact the appropriate law enforcement agencies (usually the Michigan Attorney General's Office and Michigan State Police) to begin a criminal investigation if such action is found to be necessary. In addition, the State Court Administrative Office will arrange for an audit (typically conducted by the Supreme Court Internal Audit Section), if necessary. The law enforcement agencies and audit section will work with local court employees, management, and judicial staff to complete the investigation and audit expeditiously. During the investigation and audit, court staff should not talk to any suspect (if known), any other court staff, or others until given permission by the aforementioned agencies.

2. Complaints alleging embezzlement from citizens, support recipients, and defendants should be reviewed by court management. Pay special attention to complaints about payments not being properly credited to case records or complaints that payments made to the court that were payable to another individual or organization were not received by that individual or organization.

This procedure is located in section 6-05 of the Michigan Court Administration Reference Guide and can be reviewed online:

<http://courts.mi.gov/scao/resources/publications/manuals/carg.htm>.

If you have questions, please contact me at 517-373-9647 or andersonr@courts.mi.gov.